

AC8910: SEMINAR IN ACCOUNTING THEORY

Effective Term

Semester A 2026/27

Part I Course Overview

Course Title

Seminar in Accounting Theory

Subject Code

AC - Accountancy

Course Number

8910

Academic Unit

Accountancy (AC)

College/School

College of Business (CB)

Course Duration

One Semester

Credit Units

3

Level

R8 - Research Degree

Medium of Instruction

English

Medium of Assessment

English

Prerequisites

Nil

Precursors

Nil

Equivalent Courses

Nil

Exclusive Courses

Nil

Part II Course Details

Abstract

This course aims to:

- a. Understand analytical research in accounting and its connections with the basic economic concepts.
- b. Develop the basic skills to model accounting problems.

Course Intended Learning Outcomes (CILOs)

CILOs		Weighting (if app.)	DEC-A1	DEC-A2	DEC-A3
1	Describe the knowledge and skills for conducting effective research and have a solid understanding of the basic concepts in information economics.	50	x	x	x
2	Apply methodological knowledge to their thesis research and become ready to conduct independent research projects.	50	x	x	x

A1: Attitude

Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.

A2: Ability

Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to real-life problems.

A3: Accomplishments

Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

Learning and Teaching Activities (LTAs)

LTAs	Brief Description	CILO No.	Hours/week (if applicable)
1	Lecture & Presentations Students will engage in lectures on the integrated methodological issues and the importance of each topic, and on how to conduct effective research. Then, each student will present and discuss the assigned questions and papers. The seminar course follows an interactive approach consisting of student presentations of assigned questions and papers coupled with key concepts supplemented by the instructor.	1	

2	Research Proposal	During the semester, students will engage in developing his/her own research proposal and further elaborate it in the form of a term paper.	2	
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Assessment Tasks / Activities (ATs)

ATs		CILO No.	Weighting (%)	Remarks ("- " for nil entry)	Allow Use of GenAI?
1	Class Participation and Presentation	1	50	-	No
2	Research Proposal	2	50	-	No

Continuous Assessment (%)

100

Examination (%)

0

Assessment Rubrics (AR)**Assessment Task**

Class Participation and Presentation

Criterion

Demonstration of understanding of key methodological issues and ability to critically evaluate the quality of research.

Excellent

(A+, A, A-) High

Good

(B+, B, B-) Significant

Fair

(C+, C, C-) Moderate

Marginal

(D) Basic

Failure

(F) Not even reaching marginal levels

Assessment Task

Research Proposal

Criterion

Ability to conduct research, identify research topics, and describe research objectives, review of related literature, research hypotheses supported by theory, test procedures, test design, and contribution to the existing literature.

Excellent

(A+, A, A-) High

Good

(B+, B, B-) Significant

Fair

(C+, C, C-) Moderate

Marginal

(D) Basic

Failure

(F) Not even reaching marginal levels

Part III Other Information

Keyword Syllabus

Information Asymmetry, Corporate Disclosure, Corporate Governance, Financial Reporting, Standard Setting and Regulation, Earnings Management, Signaling, Rational Expectations, Real Effects, Rational Inattention.

Reading List**Compulsory Readings**

Title	
1	e-journal: The Accounting Review, all issues
2	e-journal: Journal of Accounting Research, all issues
3	e-journal: Journal of Accounting and Economics, all issues
4	e-journal: Journal of Finance, all issues
5	e-journal: Journal of Financial Economics, all issues
6	e-journal: Review of Financial Studies, all issues

Additional Readings

Title	
1	Textbook: Mas-Colell, A., Whinston M., and J. Green (1995): Microeconomic Theory. Oxford. University Press.
2	Textbook: Tirole, Jean (2006): The Theory of Corporate Finance. Princeton University Press.